UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
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In re:

Robert Francis Xavier Sillerman,
aka Robert F.X. Sillerman,
aka Robert F. Sillerman, aka Robert X. Sillerman,

Debtor.
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Chapter 11

Case No. 17-13633 (MKV)

AMENDED ORDER AUTHORIZING RETENTION AND EMPLOYMENT OF EDWARD W. MURPHY III AS TAX ACCOUNTANT TO THE DEBTOR

Upon the application (the "**Application**") filed August 30, 2019 (the "**Application**

Date") [ECF No. 433] of the above captioned debtor in possession (the "**Debtor**") for entry of an

Order, pursuant to section 327(a) of title 11 of the United States Code (the "**Bankruptcy Code**")

and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**")

and Rules 2004 1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York

(the "**Local Rules**"), authorizing the retention and employment of Edward W. Murphy III (the

"**Accountant**") as tax accountant to the Debtor's chapter 11 estate *nunc pro tunc* to March 1, 2017

(the "**Relief Date**"); and upon the affirmation of Edward W. Murphy III annexed to the Application

as Exhibit B; and upon the objection to the Application filed September 10, 2019 [ECF No. 447]

(the "**Objection**") by the Official Committee of Unsecured Creditors (the "**Committee**"); and upon

the record of the hearings on the Application and the Objection held on September 17, 2019 and

September 25, 2019 (the "**Hearings**"), which are incorporated herein; and the Court having

jurisdiction to consider and determine the Application as a core proceeding in accordance with 28

U.S.C. §§ 157 and 1334; and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408

and 1409; and it appearing that due and adequate notice of the Application and the Hearings having

been given [ECF Nos. 433 and 441]; and it appearing that the Accountant's employment is necessary

and in the best interests of the Debtor, his estate, and his creditors; and after due deliberation thereon and good and sufficient cause appearing therefor, it is hereby

ORDERED that, subject to the terms of this Order, the Debtor be, and hereby is, authorized to employ the Accountant as tax accountant to the Debtor's estate, *nunc pro tunc* to the Relief Date, at the hourly rate of $240.00, to perform the following services (the "**Accounting Services**"):

- Prepare the Debtor's 2017 and 2018 federal and state tax returns (the "**Debtor Returns**"), including all related exhibits, schedules, and filings;

- Prepare the 2017 and 2018 federal and state tax returns, including all related exhibits, schedules and filings, for the Debtor's bankruptcy estate (the "**Estate Returns**");

- Prepare Schedule K-1s for the Debtor's affiliated entities in furtherance of the preparation of the Debtor Returns and Estate Returns.

- Provide the Committee and a chapter 7 or chapter 11 trustee, as applicable, with a written analysis that compares the tax consequences of filing Debtor Returns that are (a) joint returns with the Debtor's spouse with (b) separate returns for the Debtor and his spouse, and, prior to filing the Debtor Returns or the Estate Returns, consult with the Committee and the chapter 7 or chapter 11 trustee, as applicable, concerning which option is in the best interests of the Debtor's estate and creditors; and

- Cooperate with the Committee, and, subject to the entry of a further order authorizing the Accountant's retention by the chapter 11 trustee or chapter 7 trustee, as applicable, the chapter 11 or chapter 7 trustee's reasonable requests for documents and information necessary or appropriate for such trustee to perform his or her duties.

IT IS FURTHER,

ORDERED that, notwithstanding any subsequent appointment of a chapter 11

trustee or conversion of this chapter 11 case to a case under chapter 7, the Accountant, subject to the entry of a further order authorizing the Accountant's retention by the chapter 11 trustee or chapter 7 trustee, as applicable, shall complete the Accounting Services to the extent requested by the chapter 11 trustee or chapter 7 trustee, as applicable; and it is further

ORDERED that, prior to filing the Debtor Returns and the Estate Returns, the Accountant and the Debtor shall provide copies of such returns to, and consult with, the Committee and the chapter 11 trustee or chapter 7 trustee, as applicable, concerning such returns; and it is further

ORDERED that, by November 30, 2019, the Accountant shall file an application pursuant to Bankruptcy Code sections 330 and 331 seeking Bankruptcy Court approval of fees for services rendered and reimbursement of expenses from the Relief Date through and including October 31, 2019; and it is further

ORDERED that, the rights of the Debtor, the Committee, the Office of the United States Trustee, the chapter 11 trustee or chapter 7 trustee, as applicable, the Accountant, and all other parties in interest are preserved with respect to the Accountant's fees and expenses, including: (i) avoidance, pursuant to section 549 of the Bankruptcy Code, of any amounts paid by the Debtor to the Accountant for services rendered between the Relief Date and the Application Date; and (ii) avoidance, pursuant to section 547 of the Bankruptcy Code, of any amounts paid by the Debtor to the Accountant in the ninety (90) days prior to the Relief Date; and it is further

ORDERED that this Order is conditioned upon the Accountant's waiver of any and all claims, as defined in Bankruptcy Code section 101(5), against the Debtor's bankruptcy estate for fees and expenses incurred prior to the Relief Date, which waiver shall be confirmed in writing and filed on the docket of this case and be consistent with the representations made in the Application and at the Hearings; and it is further

ORDERED that the Debtor shall reasonably cooperate with the Accountant in the preparation of the Debtor Tax Returns and the Estate Tax Returns and use his best efforts to permit such returns to be timely filed.

Dated: New York, New York
      October 10, 2019

s/ Mary Kay Vyskocil
Honorable Mary Kay Vyskocil
United States Bankruptcy Judge